



REGISTERED NUMBER: SC249801 (Scotland)

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2010**  
**FOR**  
**DCT DECORATORS LIMITED**

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14/01/2011

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COMPANIES HOUSE

**DCT DECORATORS LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2010**

	<b>Page</b>
<b>Chartered Accountants' Report</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
DCT DECORATORS LIMITED**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

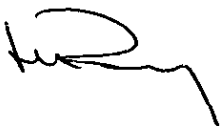
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company for the year ended 31 May 2010 on pages nil to nil from the accounting records and information and explanations supplied to us.

This report is made to the company's director, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2010 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



HW Berry  
Chartered Accountants  
41 High Street  
Kirkcaldy  
Fife  
KY1 1LL

Date: 30/12/10

**DCT DECORATORS LIMITED**

**ABBREVIATED BALANCE SHEET  
31 MAY 2010**

	Notes	31.5.10 £	£	31.5.09 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		3,000		3,000
Tangible assets	3		2,850		818
			<u>5,850</u>		<u>3,818</u>
<b>CURRENT ASSETS</b>					
Debtors		19		-	
Cash at bank and in hand		1,266		346	
		<u>1,285</u>		<u>346</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		5,906		5,262	
		<u>5,906</u>		<u>5,262</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(4,621)</u>		<u>(4,916)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,229		(1,098)
<b>PROVISIONS FOR LIABILITIES</b>			405		-
			<u>405</u>		<u>-</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>824</u>		<u>(1,098)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			823		(1,099)
			<u>824</u>		<u>(1,099)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>824</u>		<u>(1,098)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2010.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2010 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

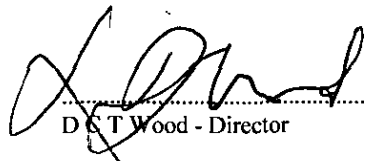
The notes form part of these abbreviated accounts

**DCT DECORATORS LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**31 MAY 2010**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on ..... 30/12/10 ..... and were signed by:

  
.....  
DCT Wood - Director

The notes form part of these abbreviated accounts

## DCT DECORATORS LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2010

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

At 31st May 2010, DCT Decorators Limited had liabilities exceeding assets of £2,620. The company relies on support from Mr D Wood, the director of DCT Decorators Limited, to finance its day-to-day working capital requirements. The director intends that his support will continue, enabling DCT Decorators Limited to trade for the foreseeable future. For this reason, the director continues to adopt the going concern basis for the preparation of the financial statements.

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **Turnover**

Turnover represents the net invoiced value of work done, excluding value added tax.

##### **Goodwill**

The Director is of the opinion that the ongoing generation of goodwill negates the need for amortisation, and that goodwill is fairly valued in the accounts.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles        - 25% on reducing balance

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

#### 2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 June 2009 and 31 May 2010	3,000
<b>NET BOOK VALUE</b>	
At 31 May 2010	3,000
At 31 May 2009	3,000

**DCT DECORATORS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MAY 2010**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 June 2009	4,600
Additions	3,800
Disposals	(4,600)
	<u>3,800</u>
At 31 May 2010	
<b>DEPRECIATION</b>	
At 1 June 2009	3,782
Charge for year	950
Eliminated on disposal	(3,782)
	<u>950</u>
At 31 May 2010	
<b>NET BOOK VALUE</b>	
At 31 May 2010	<u>2,850</u>
At 31 May 2009	<u>818</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.10 £	31.5.09 £
1	Ordinary	£1	<u>1</u>	<u>1</u>